

Exhibit F

Chart of Accounts

PAC_WEST_US
Chart of Accounts
Jun-05

ACCOUNT Description

1011 General Checking BOS-PWT
1012 Money Market Account - BOS
1013 Bank of Stockton - Dental Healt
1015 Petty Cash Corporate
1037 Bank of Stockton - Investment A
1038 Bank of Stockton - AP Checking
1039 Bank of Stockton - Payroll
1040 SVB Asset Management
1101 A/R Refund Check Clearing
1103 Revenue Reversal - Trade
1106 AR Suspense
1107 BillPlex Balancing Clearing Acc
1109 Revenue Reversal - ILEC
1110 Accounts Receivable
1111 Access Charges - Accounts Recei
1114 Mid-America Accounts Receivable
1120 Accrued Call Revenue
1160 Other Accounts Receivable
1170 Deferred Revenue
1180 Employee Accounts Receivable
1191 Reserve for Cancellation Fees
1192 Reserve for Finance Charges
1193 Reserve for Equipment Billings
1197 A/R Clearing
1199 Allowance for Doubtful Accounts
1210 Telephone Equipment
1211 Inventory Clearing Account
1230 Installation Hardware
1240 DDTS Inventory in Transit
1290 Inventory Valuation Adjustment
1301 Prepaid Insurance

ACCOUNT Description

1340 Prepaid Deposit
1348 Prepaid Maintenance
1350 Prepaid - Other
1351 Pre-paid Installation Costs
1354 Prepaid DDTS Installation Cost
1358 Promotion Credits - Current Por
1360 Prepaid Property Tax
1410 Goodwill / Intangibles
1415 LA Lease Purchase
1525 Deferred Finance Costs
1540 Prepaid DDTS Costs - Long-Term
1550 Intangible Assets
1558 Promotion Credits - Long Term
1560 Non Current Deposits & PPDS
1710 Equipment
1719 Equipment - Clearing
1730 Leased Equipment
1739 Leased Equipment Clearing
1740 Vehicles
1750 Furniture and Fixtures
1759 Furniture and Fixtures - Cleari
1760 Rental Equipment
1769 Rental Equipment - Clearing
1770 Leasehold Improvement
1779 Leasehold Improvement - Clearin
1780 Computer Equipment
1785 Computer Software
1788 Computer Software - Clearing
1789 Computer Equipment - Clearing
1810 Equipment - CIP
1819 Equipment - CIP Clearing
1879 Leasehold Improvements - CIP Ci
1880 Computer Equipment - CIP
1885 Computer Software CIP
1888 Computer Software CIP Clearing

ACCOUNT Description

1889 Computer Equipment - CIP Cleari
1910 Depr Allow - Equipment
1915 Depr Allowance - Leased Equipme
1940 Depr Allow - Vehicles
1950 Depr Allow - Funiture and Offic
1960 Depr Allow - Rental Equipment
1970 Depr Allow - Leasehold Improvem
1980 Depr Allow - Computers
1985 Depr Allow - Computer Software
2020 Accounts Payable Trade
2080 Accrued Payables
2090 Accrued Phone Bills
2099 Receiving Accrual
2110 Other Accrued Liabilities
2125 Accrued Payphone Surcharge
2140 Customer Deposits
2150 Accrued Interest
2155 Purchasing Accrual
2160 Accrued Variable Pay
2165 Accrued Sales Tax
2185 Accrued Workers Compensation
2190 Accrued General Liability Ins
2200 Accrued Vacation
2208 Other Voluntary Benefits
2210 Accrued & Withheld 401k
2212 Accrued Flexible Spending
2215 Employee 401K Repayments
2218 Employee Stock Option Purchase
2220 Federal Withholding Tax
2240 Accrued Property Tax
2250 Payroll Garnishment
2255 United Way Deductions
2295 Starline Clearing Account
2315 Federal Excise Tax
2320 ULTS Tax

ACCOUNT Description

2325 CA Teleconnect Fund
2330 Deaf & Disable Tax
2335 911 Emergency Tax
2340 Local Taxes
2355 State Regulatory Tax
2360 AZ State Transaction Privelege
2362 AZ DEAF Tax
2365 AZ - Phoenix - Tranaction Privl
2370 CHCF B Tax Payable
2371 CHCF A Tax Payable
2375 Fed Universal Service Fund Paya
2376 Fed Telecom Relay Service (DEAF
2377 Other Regulatory Taxes
2380 Accrued rent - Straight line
2401 Unearned Revenue
2410 Inter Company- INET
2420 Current Portion Long Term Debt
2450 Deferred Warranty
2451 Service Outage Credits
2452 Marketing Promotion Credits
2490 Accrued Income Taxes
2495 Accrued Restructuring Charges
2515 Note Payable - Data Sales Co.
2516 Loan - Merrill Lynch
2519 Notes Payable-DB
2520 Senior Notes Payable
2522 DB - Original Issue Discount
2523 Notes Payable - Cisco Lease
2524 Notes Payable-Cisco Maintenance
2526 Notes Payable-Vehicles-Lexus
2527 Loan- Merrill Lynch # 3
2536 Loan - Merrill Lynch #2
2910 Deferred Revenue - Long Term
2999 Suspense
3001 Common Stock

ACCOUNT Description

3015 Deferred Stock Compensation
3030 Deferred Fed. Income Taxes
3100 Unrealized Loss on Investments
3140 Retained Earnings Distribution
3200 Additional Paid in Capital
3230 Retained Earnings - Prior
4011 Local Access Revenue
4012 Transit Traffic Revenue
4013 Meet Point Revenue
4021 Type 6 Circuit Revenue
4025 Dial Broadband
4032 Modem Pool Recurring Charges
4034 Managed Modem Usage Based
4041 Type 3 Circuit Revenue
4042 FBDT Circuit Revenue
4043 Modem Pool Stockton Non Tax
4044 Rate Centers
4046 CLEC Line Charges
4048 Integrated Access Service Reven
4052 DDTS - Trade-in Equipment Sold
4053 DDTS - Monthly Service Charge
4054 DDTS - DATA ADVANTAGE MONTHLY
4056 DDTS-Data Bandwidth
4060 Internet Bandwidth - Broadband
4062 VOIP - Monthly Recurring Charge
4080 Resale Services
4090 Centrex Revenue
4111 Voicemail
4124 DDTS - INSTALLATION LABOR
4130 SME Delayed Install Revenue
4180 Sales Incentives and Promotions
4192 RCF
4193 Local Number Portability Revenu
4199 Miscellaneous Income - Communic
4220 Long Distance-Intrastate-Calif

ACCOUNT Description

4255 Long Distance-Interstate
4260 USF RECOVERY REVENUE
4270 Long Distance-IntraLata
4280 Local Calls - IntraLata
4290 Long Distance-International
4310 Monthly Service Charge
4311 Monthly Service Charge DID
4320 Paging Switch Minutes
4340 PICC Revenue
4360 Pay Phone Surcharge
4370 Call Revenue
4410 OFEX Revenue (Exchange Advantag
4411 Exchange Advantage Usage
4415 PSTN Usage
4510 T-Carrier Revenue
4511 PSTN T-Carrier Revenue
4520 Circuit Installation
4530 Equipment Rental
4615 Recurring Utility Revenue
4635 Collocate Rent-Taxable-STKN
4640 Collocate Rent-NonTax-STKN
4665 Non-Recurring Charge-Utilities
4720 Part Sales - Taxable
4730 Parts Sales - Resale
4780 Repair Labor
4852 Equipment Rental
4980 Late Fees
4984 Contra Revenue
4990 Miscellaneous Income - Equipmen
4994 Revenue Cut-Off Adjustment
4995 SAB 101 Adjustment
5020 MOU - Telephone expense
5021 Backbone Telephone Expense
5022 Resale Telephone Expense
5023 Centrex Telephone Expense

ACCOUNT Description

5025 Facilities Telephone Expense
5026 Paging Telephone Expense
5027 PICC Charges
5028 Pay Phone Surcharge
5030 911 Telephone Expense
5032 Local Number Portability Cost
5035 Facilities Tel Exp Credits & Di
5036 Conference Bridge Service
5037 DSL Cost
5040 Tower Rental for Microwave
5060 Purchased LD
5070 Sentient COGS - Circuits + Usag
5071 Sentient COGS - Equipment
5211 Supplier Rebates - DDTS
5230 COGS - DDTS INSTALL LABOR
5233 COGS - DDTS INSTALL COSTS - SAB
5234 SME Late Install Credit
5235 COGS - Labor Warranty
5237 Service Commitment Credit
5255 COGS - DDTS REPAIR PARTS
5257 COGS - DDTS TRADE IN ALLOWANCE
5258 COGS - DDTS Freight Charges
5410 Cost of Hardware sold
5411 Supplier Rebates
5412 Repair Cost - Inventory
5420 Shipping to Customer
5430 COGS - Direct Labor
5485 Discounts Taken
5491 Damaged Goods
6010 Wages - Admin
6015 Wages-Overtime-Admin
6050 Sales Commission
6080 Employee Variable Pay
6085 Severance Payments
6090 Vacation Accrual Change

ACCOUNT Description

6110 Workers Compensation Insurance
6112 Employee L/T Disability Ins
6120 Employee Health & Dental
6131 Employee Life Insurance
6150 Employee 401k Match
6190 Payroll Taxes
6210 Employee Awards
6240 Corporate Events
6245 Employee Other Benefits
6270 Employee Training General
6271 Training - Administration
6280 Employee Recruitment
6284 Recruitment - Relocation
6291 Tuition Reimbursement
6310 Audit Fees
6320 Bank Charges
6330 Board Meeting Expenses
6340 Business Licenses and Taxes
6360 Outside Credit Expense
6400 Computer Billing
6490 Computer Supplies
6510 Direct Labor -Contra
6520 Donations
6530 Dues & Subscriptions
6540 Equipment & Parts
6545 Equipment Rental
6550 General Insurance
6570 Legal Fees
6610 Miscellaneous Expense
6611 Rounding
6620 Moving Expense
6630 Office Rental
6650 Office Supplies
6690 Other Facility Rent
6700 Outside Collection Fee

ACCOUNT Description

6710 Outside Commission
6730 Outside Labor
6740 Outside Payroll Service
6750 Settlements, Penalties and Fine
6755 Postage
6770 Professional Fees
6790 Property Tax
6800 Repairs & Maintenance-General
6830 Mileage Reimbursement
6840 Shipping - internal
6850 Telephone - Cellular
6860 Telephone Expense
6870 Temporary Labor
6910 Travel Expense
6920 Tax Deductible Meals/Entertain
6921 Non-Tax Deduct-Meals/Enter
6931 Utilities PGE
6932 Utilities Other
6933 Utilities Water & Sewerage
6960 Vehicle Expense Fuel
6965 Vehicle Expense-License
6970 Vehicle Expense-R&M
6980 Vehicle Expense-Misc
7010 Advertising
7028 Ad Agency Expenses
7035 Sales Collateral
7038 Promotional Items/Giveaways - R
7045 Press Releases
7050 Branding Costs
7080 Promotions-Business
7100 Promotions-Customer Relations
7110 Trade Shows/Special Events - Re
7140 Printing
7260 Public Relations
7262 Public Relations- PAC

ACCOUNT Description

7263 Political Contributions
7305 Restructuring Charges
7309 Impairment of Assets
7310 Depreciation Expense
7320 Amortization of Goodwill and In
7330 Interest Expense
7350 Amort of Deferred Financing
7360 Bad Debt Recovery
7370 Bad Debt Write-Off
7380 Bad Debt Provision
7390 Asset Disposition Gain (Loss)
7400 Interest Income
7420 Realized Loss on Investments
7600 Other Extraordinary Inc/Exp
9010 State Income Tax
9020 Federal Income Tax